S.T.R. No. 31 of 2001
Old No. 175/1991
Hon. P.C. Pant, J.

None present on behalf of the revisionist even after notices been issued to them.

Heard Shri P. Maulekhi, learned Addl. Advocate General on behalf of the State.

By means of this revision, the order dated 19.12.1990, passed by Sales Tax tribunal, Haldwani has been challenged. From the perusal of the impugned order, it appears that the appeal of the revisionist was dismissed by the learned Sales Tax tribunal on the ground that the contention as to the local purchase, as claimed by the revisionist were not found proved on the record.

The penalty imposed under section 15-A (1) (a) of the U.P. Sales Tax Act, 1948 does not appear to suffer from any illegality. Accordingly the revision is dismissed.

Dt. 22.12.2004 (P.C. Pant, J.)
SJ